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VIA E-MAIL: kivowitz.sharon@epa.gov

Sharon E. Kivowitz, Esq.
Assistant Regional Counsel
Office of Regional Counsel
United States Environmental Protection Agency
290 Broadway, 17th Floor
New York, N.Y. 10007-1866

Re: **Unilateral Administrative Order for Remedial Design**
Index No. CERCLA-02-2018-2015

Dear Ms. Kivowitz:

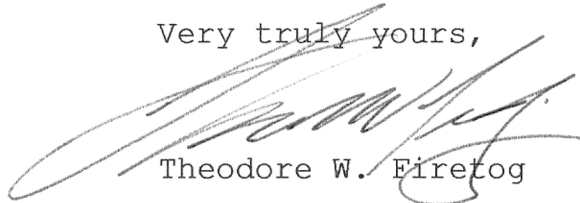
This letter is being submitted on behalf of Respondents Atlas Graphics, Inc., and HDP Printing Industries, Corp., in accordance with Paragraph 46 of the above-referenced Order. In lieu of attending the conference, the aforementioned Respondents submit the following statement of position.

Enclosed, as a confidential document, is a copy of the 2011 Federal Tax Return of HDP Printing Industries, Corp., that was submitted to the State of New York demonstrating that the corporation does not have the financial wherewithal to undertake any work in connection with the above-referenced Order.

There are no financial documents for Atlas Graphics, Inc., since that company was dissolved on or about October 28, 2009.

This letter is submitted subject to the express condition that Respondents reserve all of their rights, claims, and defenses and is not an admission of liability or responsibility.

Very truly yours,



Theodore W. Firetog

TWF:kf
Confidential Enclosure
cc: HDP Printing Industries, Corp.